



## Africa: Tariffs and Taxes on Computer Hardware and Software

**This document was last updated in September 2009.**

--While we have made the best attempt to list all tariffs and taxes, this list may not be exhaustive.

Because tariffs and tax rates are subject to change, please contact the Department of Commerce's Trade Information Center at 1-800-USA-TRADE for the most-up-to-date information on rates in Africa.

--Companies should only use this table as a guide to expected charges; in all cases it is prudent to work with a customs broker/freight forwarder for more accurate information. It is also advisable to check with Customs officials in the country to which you are exporting, and if necessary, to get a binding decision in writing prior to shipment.

--This document is intended for use by U.S. companies; other duties and charges may apply for non-U.S. companies.

--The rates listed on this page do not apply to software transmitted electronically.

--Some countries have additional information on customs procedures for IT products (and services) imports, including those related to electronically transmitted software. If the country name is hyperlinked, click for additional information.

Country	Tariff on Computer Hardware (HS 8471)	Tariff on Computer Parts (HS 8473.30)	Tariff on Computer Software (HS 8523 <sup>1</sup> ) M C U <sup>2</sup>	Tariff on Manuals (HS 4901)	<a href="#">Withholding Taxes on Software Royalties</a>	Other Taxes <sup>4</sup>	Date Country Updated
<a href="#">Angola</a>	Unknown	Unknown	10-45%(U)	3%	Unknown <sup>3</sup>	0.1% license fee applied on CIF value; 1% surcharge	8/2003
<a href="#">Benin</a>	5%	5%	20% (U)	0%	Unknown <sup>3</sup>	3% statistical tax applied on CIF; 4% stamp tax; 1% temporary equipment tax; 8 CFA francs per 100 kilos	8/2003
<a href="#">Botswana</a>	0%	0%	0%	0%	Unknown <sup>3</sup>	10% VAT applied on CIF value + duty; books are exempt from tax	8/2003
<a href="#">Burkina Faso</a>	5%	5%	20% (U)	0%	Unknown <sup>3</sup>	5% customs fee; 30% Protection Tax may apply; 3% statistical tax; 6% Customs stamp tax. All taxes applied on the CIF value	8/2003
<a href="#">Burundi</a>	2-5%	2-5%	2-5% (U)	2-5%	Unknown <sup>3</sup>	6% service tax; Two customs charges apply:	8/2003

						the revenue duty and the import duty. The revenue duty averages between 15-35% and the import duty ranges from 2-5% on selected items.	
<b>Cameroon</b>	5-30%	5-30%	5-30% (U)	5-30%	Unknown <sup>3</sup>	18.7% VAT applied on CIF value + duty; 25% Excise Tax (indirect tax on consumption goods covers specific categories of goods defined by ministerial ordinance) is applied on the CIF value. <sup>1</sup>	8/2003
<b>Cape Verde</b>	5%	10%	0-30% (U)	0%	Unknown <sup>3</sup>	IVA 15% (no IVA for manuals)	9/2009
<b>Cote D'Ivoire</b>	5%	5%	20% (U)	0%	Unknown <sup>3</sup>	18% VAT; 1% Statistical tax rate; 1% solidarity tax; 0.5% Ecowas community tax. All taxes are applied on the CIF value.	9/2009
<b>Democratic Republic of Congo</b>	5-10%	5-10%	10%(U)	10%	Unknown <sup>3</sup>	3% -r 13% turnover tax applied on the CIF value	7/2009
<b>Djibouti</b>	Unknown	Unknown	Unknown	Unknown	Unknown <sup>3</sup>	8-30% general consumption tax	8/2003
<b>Equatorial Guinea</b>	5-30%	5-30%	5-30% (U)	5-30%	Unknown <sup>3</sup>	5-12% Turnover Tax on CIF value; 15-40% Fiscal Tax (Intermediate goods + consumer goods entering for consumption)	8/2003
<b>Eritrea</b>	25%	25-30%	2% (U)	2-10%	Unknown <sup>3</sup>	3, 5 and 12% sales tax on CIF + duty (on most goods)	8/2003

<b>Ethiopia</b>	0%	Unknown	50% (U)	5%	Unknown <sup>3</sup>	16% VAT on applied to CIF value + duty; 0-12% sales tax ; 1% municipality tax	8/2003
<b>Gabon</b>	10%	Unknown	10% (U)	0%	Unknown <sup>3</sup>	0.7% Community Integration Tax on consumer goods & intermediate goods entering for consumption; 18% VAT applied on all companies whose turnover exceeds \$330,000 USD; 3% Customs Stamp Tax on duty + import taxes paid on all goods from non-UDEAC sources	8/2003
<b>Ghana</b>	10%	0%	25% (U)	0%	Unknown <sup>3</sup>	17.5% sales tax on hardware; 35% sales tax on software; 12.5% VAT applied on CIF value + duty; 0.5% ECOWAS levy on all goods imported from non-ECOWAS countries; 0.5% development and investment levy	8/2003
<b>Guinea</b>	27.01%	27.01%	Unknown	2.75%	Unknown <sup>3</sup>	18% Turnover Tax; 15% Combined Customs charges applied on CIF value; VAT 18%; Processing fee 2%; Surtax on luxury items 5-45%; Community Tax 0.25%(levied on goods imported from outside ECOWAS);	7/2009

<b>Kenya</b>	3%	16%	5-15% (U)	15%	Unknown <sup>3</sup>	18% VAT (excluding HS 8524.91.10 and 8524.99.90) on FOB value +duty	8/2003
<b>Lesotho</b>	0%	0%	18%(M)	0%	Unknown <sup>3</sup>	10% VAT on CIF value + duty	8/2003
<b>Liberia</b>	Unknown	Unknown	Unknown	Unknown	Unknown <sup>3</sup>	7.5% invoice entry fee; 5% fee on dutiable goods (other than essential goods); 1.5% fee on dutiable goods; 10% general surtax on goods; 25% luxury tax on most luxury items such as electronics	8/2003
<b>Malawi</b>	35%	Unknown	30% (U)	0%	Unknown <sup>3</sup>	10% Import levy on CIF value; surtax on item depending on duty	8/2003
<b>Mali</b>	5%	Unknown	20% (U)	0%	Unknown <sup>3</sup>	5% customs service fee on CIF value; 7.5%-55% additional taxes	8/2003
<b>Mauritania</b>	27.44%	9-27%	27.44% (U)	9-27%	Unknown <sup>3</sup>	9-27% tax rate on non-luxury goods; 5% VAT on essential goods; 14% VAT on non-essential goods; taxes applied on CIF value + duty	8/2003
<b>Mozambique</b>	7.5%	7.5%	7.5% (U)	5%	Unknown <sup>3</sup>	17% surcharge on all products; US \$50 customs fee	8/2003
<b>Namibia</b>	0%	0%	0%	0%	0%	15% VAT applied on FOB value + duty	8/2003
<b>Niger</b>	0%	5%	20% (U)	0%	Not applicable	19% VAT applied on CIF value + duty; 4.5% Statistical Tax applied on CIF value; 4% tax on profits	8/2003
<b>Nigeria</b>	10%	5-60%	24% (U)	0%	Unknown <sup>3</sup>	5% VAT applied on CIF value +	8/2003

						duty; 7% port development surcharge; 1% inspection fee applied on FOB value; 0.5% ECOWAS (on certain imports)	
<b>Rwanda</b>	40-60% <sup>5</sup>	40-60% <sup>5</sup>	40-60% <sup>5</sup> (U)	5%	Unknown <sup>3</sup>	10% revenue tax applied on CIF value + duty; 4% handling fee on CIF value; 1% file processing charge applied on FOB value	8/2003
<b>Senegal</b>	15.5%	5%	44% (U)	0%	5%	20% VAT applied on CIF value + duty; 1% statistical tax applied on CIF value; 1% UEMOA applied on CIF value	8/2003
<b>Sierra Leone</b>	20%	20%	20% (U)	20%	Unknown <sup>3</sup>	20% sales tax	8/2003
<b><u>South Africa</u></b>	0%	0%	0%	0%	0%	10% uplift tax applied on FOB value + duty; 14% VAT applied on FOB value + duty + uplift tax	3/2008
<b>Swaziland</b>	0%	0%	0%	0%	0%	Surcharge of an unspecified amount may be levied	8/2003
<b>Tanzania</b>	20%	Unknown	30% (U)	5%	Unknown <sup>3</sup>	20% tax applied on CIF value + duty; 1.2% import declaration fee applied on FOB	8/2003
<b>Togo</b>	5%	Unknown	20% (U)	0%	Not applicable	3% statistical tax applied on CIF value; 18% VAT applied on CIF value + duty; 1% community solidarity tax applied on CIF value	8/2003
<b>Uganda</b>	0%	7%	15-40% <sup>6</sup> (U)	0-7%	Unknown <sup>3</sup>	17% VAT applied on CIF value	8/2003
<b>Zambia</b>	15%	10%	20-40% <sup>7</sup> (U)	0%	Unknown <sup>3</sup>	17.5% VAT applied on CIF	8/2003

						value; 5% import declaration fee applied on CIF value	
<b>Zimbabwe</b>	15%	10%	20-40% (U)	0%	Unknown <sup>3</sup>	10-20% import tax applied on CIF value; 10% surtax	8/2003

1 Depending on the underlying medium on which it is presented, computer software is classified in one of the following five 10-digit HS numbers: 8523.29.2000, 8523.40.2010, 8523.40.2020, 8523.40.4000, 8523.40.5000.

2 Indicates whether the country applies tariff solely to the value of the underlying medium (M), content/full value of software (C), or if method is unknown (U). Click [here](#) for more information.

3 This country does not have a bilateral tax treaty with the United States and there is no confirmed withholding tax rate available. For more information on the possible tax obligations please contact the country's embassy. See <http://www.embassy.org>.

4 Sales taxes are based on a percentage of a predetermined value, if the value on which the tax is applied is known it is indicated. Generally either the "Cost + Insurance + Freight" value (CIF) or the "Free-On-Board" value (FOB) of the shipment is used to determine the tax obligation. For further information visit the Trade Information Center [website](#).

5 Duties on most manufactured and consumer goods range from 40-60%. Products that compete with locally manufactured products received the 60% rate.

6 HS 8524.31- 15%; HS 8524.39- 15%; HS 8524.40- 15%; HS 8524.91- 7%; HS 8524.99- 7%

7 HS 8524.31- 15%; HS 8524.39- 40%; HS 8524.40- 15%; HS 8524.91- 15%; HS 8524.99- 20%